

# LEGAL FILE

JUDGE BATTS

'08 CIV 41137

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Attorneys for Defendant

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

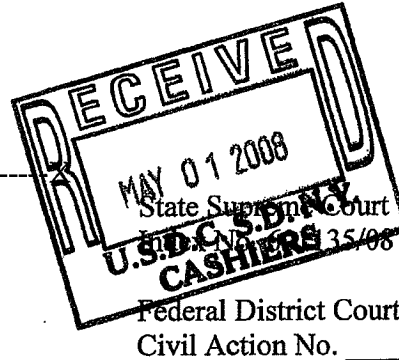
SUNHAM HOME FASHIONS, LLC,

Plaintiff,

-against-

LINENS 'N THINGS,

Defendant.



Federal District Court  
Civil Action No. \_\_\_\_\_

## NOTICE OF REMOVAL

-----X  
TO THE CLERK OF THE ABOVE-ENTITLED COURT:

PLEASE TAKE NOTICE that defendant Linens 'n Things, Inc. ("Defendant"), by its counsel Reed Smith LLP, hereby removes to this Court the state court action described below.

1. On or about April 16, 2008, plaintiff Sunham Home Fashions, LLC ("Plaintiff") commenced an action in New York State Supreme Court, County of New York, Index No. 601135/08. A true and correct copy of the Summons and Complaint is annexed hereto as Exhibit

A.

2. The Summons was prepared on April 14, 2008 and filed with the New York County Clerk's office on April 16, 2008. It was subsequently received by Defendant on April 18, 2008. Receipt of the Summons and Complaint was Defendant's first receipt of the initial pleading in this action. Thus, this notice of Removal is well within the thirty day time limit set forth in 28 U.S.C. § 1446(b).

3. This action is a civil action of which this Court has original jurisdiction under 28 U.S.C. § 1332, and is one which may be removed to this Court pursuant to 28 U.S.C. § 1441(b) in that it is a civil action between citizens of different states and the matter in controversy exceeds the sum of \$75,000, exclusive of interest and costs.

4. The state court where this action was originally filed is located in New York, New York, which is this judicial district as required by 28 U.S.C. § 1441(a).

5. At the time this action was commenced, Plaintiff was, and still is, a New York corporation with its principal place of business in New York.

6. At the time this action was commenced, Defendant was, and still is, a New Jersey corporation with its principal place of business in New Jersey.

7. The complaint in this action seeks damages for breach of contract and reclamation in the amount of \$1,506,517.24.

8. This Notice is timely as it is being filed within 30 days of service and initial receipt by Defendant of the Summons and Complaint.

9. Accordingly, the statutory requirements having been met, this action is properly removed to this Court.

10. Promptly upon the filing of this Notice, Defendant will file a copy of this Notice with the Clerk of the State Court, and is giving written notice of this removal to Plaintiff.

**WHEREFORE**, Defendant respectfully requests that the aforementioned civil action commenced against it be removed to this Court for all future proceedings.

Dated: New York, New York  
May 1, 2008

REED SMITH LLP

By: C. D. Laffey  
Casey D. Laffey (CL-1483)  
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Attorneys for Defendant  
Linens 'n Things, Inc.

TO: Mr. Gilbert A. Lazarus, Esq.  
Lazarus & Lazarus, P.C.  
240 Madison Avenue, 8<sup>th</sup> Floor  
New York, New York 10016

# **EXHIBIT A**

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NEW YORK

SUNHAM HOME FASHIONS, LLC

Index No.: 601135/08

Plaintiff,

SUMMONS

-against-

LINENS 'N THINGS,

Defendant.

RECEIVED  
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**TO THE ABOVE NAMED DEFENDANT:**

**YOU ARE HEREBY SUMMONED** to answer the Complaint in this action and to serve a copy of your Answer, or, if the Complaint is not served with this Summons, to serve a Notice of Appearance, on the Plaintiff's Attorney(s) within 20 days after the service of this Summons, exclusive of the day of service (or within 30 days after the service is complete if this Summons is not personally delivered to you within the State of New York); and in case of your failure to appear or answer, judgment will be taken against you by default for the relief demanded in the Complaint.

Dated: New York, New York  
April 14, 2008

Defendant's address:

LINENS 'N THINGS  
6 Brighton Road  
Clifton, New Jersey, 07015

LAZARUS & LAZARUS, P.C.  
Attorneys for Plaintiff

By:

Gilbert A. Lazarus (GL-1025)  
240 Madison Avenue, 8th Floor  
New York, New York 10016  
(212) 889-7400

NEW YORK  
COUNTY CLERK'S OFFICE

APR 16 2008  
NOT COMPALED  
WITH COPY FILED

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NEW YORK

\_\_\_\_\_  
SUNHAM HOME FASHIONS, LLC

Index No.: 601135/08

Plaintiff,

COMPLAINT

-against-

LINENS 'N THINGS

\_\_\_\_\_  
Defendant.

X

Sunham Home Fashions, LLC ("Plaintiff" or "Sunham"), by its undersigned counsel, Lazarus & Lazarus, P.C., complaining of Defendant, Linens 'N Things ("Defendant" or "Linens 'N Things"), as and for its Complaint, respectfully shows this Court and alleges as follows:

#### INTRODUCTION

1. That at all times hereinafter mentioned Plaintiff was and still is a New York limited liability corporation with a place of business located at 308 Fifth Avenue, New York, New York.
2. That, upon information and belief, at all times hereinafter mentioned, Defendant was and still is a national retailer engaged in business as a seller of housewares and home furnishings, with stores located throughout the United States, including the State of New York.

#### GENERAL BACKGROUND

3. From on or about January 21, 2008 to April 4, 2008 Plaintiff and Defendant entered into various contracts for the sale and delivery of merchandise

having the agreed price and reasonable value of \$1,506,517.24 (the "Contracts").

Attached hereto as Exhibit "A" is a schedule of the invoices for the merchandise sold to Defendant under and pursuant to the Contracts.

4. Defendant has breached the Contracts in that it has failed to pay for the invoices set forth in Exhibit "A" which have, to date, matured.

5. Of the \$1,506,517.24, \$692,012 is due to arrive in the United States on or about April 14, 2008 through to April 28, 2008 (the "April 2008 Shipments"). Attached hereto and collectively marked as Exhibit "B" are the invoices and shipping documents for the April 2008 Shipments.

6. Plaintiff has recently learned, upon information and belief, that Defendant is insolvent and experiencing extreme financial difficulties that casts substantial doubt on Defendant, to pay Plaintiff's bills.

7. Upon information and belief, the Defendant's secured debt is so large that Defendant's secured creditors might not recover their debt in full. If the Defendant's secured debt is greater than its assets, Defendant's general unsecured creditors, including Plaintiff, will receive no return on account of their claims.

8. To protect its legal interest in the April 2008 Shipments, Sunham served, in accordance with § 2-702 of the Uniform Commercial Code, a reclamation notice ("Reclamation Notice") a copy of which is attached as Exhibit "C".

9. Upon information and belief, in view of Defendant's current dire financial condition, Defendant will be unable to pay for any of the invoices on Exhibit "A" as they mature.

**FIRST CAUSE OF ACTION**

10. Plaintiff repeats, reiterates and realleges each and every allegation contained in those paragraphs of the Complaint herein marked and numbered 1 through 9 in the same manner and with the same force and effect as if hereinafter set forth at length.

11. Defendant has repudiated its Contracts with Plaintiff, and has indicated by its conduct to Plaintiff that it does not intend to pay the amounts due Plaintiff in accordance with Exhibit A hereto.

12. By the reason of the foregoing, Plaintiff is entitled to a judgment against Linens 'N Things in the amount of \$1,506,517.24, together with interest.

**SECOND CAUSE OF ACTION**

13. Plaintiff repeats, reiterates and realleges each and every allegation contained in those paragraphs of the Complaint herein marked and numbered 1 through 12 in the same manner and with the same force and effect as if hereinafter set forth at length.

14. Under the applicable statute, and case-law thereunder, Plaintiff holds, maintains, and has asserted, a valid claim for reclamation for the April 2008 Shipments.

15. As such, Plaintiff is entitled to reclaim the merchandise represented by the April 2008 Shipments or, alternatively, the value of the same.

WHEREFORE Plaintiff, SUNHAM HOME FASHIONS, LLC, respectfully demands judgment against the Defendant, as follows:

- A. On the First Cause of Action, the sum of \$1,506,517.24, together with interest.
- B. On the Second Cause of Action, a judgment authorizing Plaintiff to



reclaim the merchandise represented by the April 2008 Shipments  
or, alternatively, the value of the same.

- C. Such other and further relief as this Court deems just and proper,  
including, but not limited to, the costs and disbursements incurred  
by Plaintiff.

Respectfully submitted this 14<sup>th</sup> day of April, 2008.

LAZARUS & LAZARUS, P.C.

By: 

Gilbert A. Lazarus, [GAL-1025]  
Attorneys for the Plaintiff  
Sunham Home Fashions, LLC  
240 Madison Avenue, 8th Flr.  
New York, NY, 10016  
(212) 889-7400

Exhib. 9

NO. 7387

LINENS 'N THINGS

APR. 18. 2008 3:42PM

**SUNHAM HOME FASHIONS LLC**  
**LINENS 'N THINGS INVOICES at Sunham risk as of 4/7/08**

Name	Invoice Date	Due Date	PO #	Document No.	Balance Due
LINENS'N THINGS	1/21/2008	3/21/2008	N001193319	108-004226	217.84
LINENS'N THINGS	1/21/2008	3/21/2008	R001194018	108-004227	1,432.76
LINENS'N THINGS	1/21/2008	3/21/2008	R001194021	108-004228	12,256.86
LINENS'N THINGS	1/21/2008	3/21/2008	S001208450	108-004229	0.01
LINENS'N THINGS	1/21/2008	3/21/2008	R001194022	108-004230	4,831.26
LINENS'N THINGS	1/21/2008	3/21/2008	R001194023	108-004231	1,474.90
LINENS'N THINGS	1/21/2008	3/21/2008	N001193319	108-004232	49.56
LINENS'N THINGS	2/7/2008	4/7/2008	N001201487	108-009092	356.87
LINENS'N THINGS	2/7/2008	4/7/2008	N001202105	108-009093	787.65
LINENS'N THINGS	2/8/2008	4/8/2008	R001164619	108-010235	7,276.80
LINENS'N THINGS	2/8/2008	4/8/2008	R001171074	108-010236	720.00
LINENS'N THINGS	2/8/2008	4/8/2008	N001193266	108-010237	554.94
LINENS'N THINGS	2/8/2008	4/8/2008	N001193287	108-010238	120.00
LINENS'N THINGS	2/8/2008	4/8/2008	N001201441	108-010239	859.44
LINENS'N THINGS	2/8/2008	4/8/2008	N001221913	108-010240	169.50
LINENS'N THINGS	2/8/2008	4/8/2008	R001164615	108-010241	32,167.26
LINENS'N THINGS	2/8/2008	4/8/2008	R001168092	108-010242	3,360.00
LINENS'N THINGS	2/8/2008	4/8/2008	N001202057	108-010243	2,503.10
LINENS'N THINGS	2/8/2008	4/8/2008	R001202756	108-010244	4.48
LINENS'N THINGS	2/8/2008	4/8/2008	N001202105	108-010245	65.08
LINENS'N THINGS	2/8/2008	4/8/2008	R001164616	108-010246	12,353.76
LINENS'N THINGS	2/8/2008	4/8/2008	R001168093	108-010247	1,740.00
LINENS'N THINGS	2/8/2008	4/8/2008	R001202757	108-010248	2.36
LINENS'N THINGS	2/8/2008	4/8/2008	R001164617	108-010249	18,718.20
LINENS'N THINGS	2/8/2008	4/8/2008	R001168094	108-010250	1,880.00
LINENS'N THINGS	2/8/2008	4/8/2008	R001202758	108-010251	1.40
LINENS'N THINGS	2/8/2008	4/8/2008	R001164614	108-010252	15,785.36
LINENS'N THINGS	2/8/2008	4/8/2008	R001168091	108-010253	1,600.00
LINENS'N THINGS	2/8/2008	4/8/2008	R001202755	108-010254	1.52
LINENS'N THINGS	2/8/2008	4/8/2008	R001164613	108-010255	11,800.12
LINENS'N THINGS	2/8/2008	4/8/2008	R001168090	108-010256	1,140.00
LINENS'N THINGS	2/8/2008	4/8/2008	R001202754	108-010257	1.34
LINENS'N THINGS	2/22/2008	4/22/2008	R001164615	108-016099	1,122.64
LINENS'N THINGS	2/22/2008	4/22/2008	N001229901	108-016102	601.50
LINENS'N THINGS	2/22/2008	4/22/2008	N001229939	108-016103	250.52
LINENS'N THINGS	2/22/2008	4/22/2008	N001230517	108-016104	460.50
LINENS'N THINGS	2/22/2008	4/22/2008	N001230550	108-016105	250.52
LINENS'N THINGS	2/22/2008	4/22/2008	N001229793	108-016108	163.52
LINENS'N THINGS	2/25/2008	4/25/2008	N001230397	108-016394	205.66
LINENS'N THINGS	2/27/2008	4/27/2008	N001229939	108-017443	0.01
LINENS'N THINGS	2/29/2008	4/29/2008	R001204246	108-018228	13,390.94
LINENS'N THINGS	2/29/2008	4/29/2008	R001220666	108-018229	4,223.68
LINENS'N THINGS	2/29/2008	4/29/2008	R001213350	108-018332	31,621.10
LINENS'N THINGS	2/28/2008	4/28/2008	R001204246	108-018384	555.52
LINENS'N THINGS	2/28/2008	4/28/2008	R001220666	108-018385	367.76

**SUNHAM HOME FASHIONS LLC**  
**LINENS 'N THINGS INVOICES at Sunham risk as of 4/7/08**

Name	Invoice Date	Due Date	PO #	Document No.	Balance Due
LINENS'N THINGS	3/14/2008	5/13/2008	R001241896	108-024370	1,542.20
LINENS'N THINGS	3/14/2008	5/13/2008	R001241897	108-024372	4,955.34
LINENS'N THINGS	3/14/2008	5/13/2008	R001241593	108-024374	3,044.88
LINENS'N THINGS	3/14/2008	5/13/2008	R001241898	108-024376	12,072.58
LINENS'N THINGS	3/14/2008	5/13/2008	R001241899	108-024378	7,341.16
LINENS'N THINGS	3/14/2008	5/13/2008	N001227495	108-024379	2,503.10
LINENS'N THINGS	3/14/2008	5/13/2008	N001227545	108-024380	49.56
LINENS'N THINGS	3/14/2008	5/13/2008	R001241900	108-024382	2,286.00
LINENS'N THINGS	3/14/2008	5/13/2008	R001217158	108-024383	1,024.50
LINENS'N THINGS	3/14/2008	5/12/2008	N001227545	108-024398	65.09
LINENS'N THINGS	3/21/2008	5/20/2008	R001247161	108-025319	1,195.50
LINENS'N THINGS	3/21/2008	5/20/2008	R001247162	108-025320	1,011.00
LINENS'N THINGS	3/20/2008	5/19/2008	R001247188	108-025321	1,881.82
LINENS'N THINGS	3/21/2008	5/20/2008	R001247163	108-025322	7,767.00
LINENS'N THINGS	3/20/2008	5/19/2008	R001247164	108-025323	3,674.94
LINENS'N THINGS	3/21/2008	5/20/2008	R001247165	108-025324	1,919.48
LINENS'N THINGS	3/28/2008	5/25/2008	SAMPLE	108-026408	30.00
LINENS'N THINGS	3/19/2008	5/24/2008	S001247765	108-026501	0.01
LINENS'N THINGS	3/23/2008	5/18/2008	I001191433	108-027562	78,118.00 ✓
LINENS'N THINGS	3/28/2008	5/22/2008	I001191445	108-027563	68,670.40 ✓
LINENS'N THINGS	3/19/2008	5/27/2008	I001191429	108-027564	69,874.00 ✓
LINENS'N THINGS	3/19/2008	5/18/2008	I001191430	108-027565	90,332.00 ✓
LINENS'N THINGS	3/29/2008	5/18/2008	I001191431	108-027566	252,057.20 ✓
LINENS'N THINGS	3/29/2008	5/28/2008	I001191432	108-027567	146,161.20 ✓
LINENS'N THINGS	4/3/2008	6/2/2008	R001254299	108-027575	3,183.06
LINENS'N THINGS	4/3/2008	6/2/2008	R001254300	108-027576	1,744.50
LINENS'N THINGS	4/3/2008	6/2/2008	R001254301	108-027577	7,112.84
LINENS'N THINGS	4/3/2008	6/2/2008	R001254302	108-027578	2,929.28
LINENS'N THINGS	4/4/2008	6/2/2008	R001254303	108-027579	2,184.50
LINENS'N THINGS	4/3/2008	6/3/2008	R001254396	108-027580	667.66
LINENS'N THINGS	4/3/2008	6/2/2008	R001254480	108-027581	99.12
LINENS'N THINGS	4/3/2008	6/2/2008	S001254927	108-027582	0.01
LINENS'N THINGS	4/3/2008	6/2/2008	S001254926	108-027583	0.01
					952,604.08

**SUNHAM HOME FASHIONS LLC**  
**LINENS 'N THINGS INVOICES at CIT risk as of 4/7/08**

Name	Invoice Date	Due Date	PO #	Document No.	Balance Due
LINENS'N THINGS	2/22/2008	4/22/2008	N001214667	108-016100	1,081.10
LINENS'N THINGS	2/22/2008	4/22/2008	N001215195	108-016101	1,562.60
LINENS'N THINGS	2/22/2008	4/22/2008	N001210178	108-016106	2,503.10
LINENS'N THINGS	2/22/2008	4/22/2008	N001210228	108-016107	119.54
LINENS'N THINGS	2/25/2008	4/25/2008	N001210835	108-016392	2,503.10
LINENS'N THINGS	2/25/2008	4/25/2008	N001210886	108-016393	203.82
LINENS'N THINGS	2/25/2008	4/25/2008	N001204737	108-016395	2,503.10
LINENS'N THINGS	2/25/2008	4/25/2008	N001204787	108-016396	421.66
LINENS'N THINGS	2/27/2008	4/27/2008	N001204787	108-017439	0.01
LINENS'N THINGS	2/27/2008	4/27/2008	N001210228	108-017440	0.01
LINENS'N THINGS	2/27/2008	4/27/2008	N001210886	108-017441	0.01
LINENS'N THINGS	2/27/2008	4/27/2008	N001215243	108-017442	0.01
LINENS'N THINGS	2/29/2008	4/29/2008	R001229607	108-018230	6,962.20
LINENS'N THINGS	2/29/2008	4/29/2008	R001234216	108-018231	1,808.44
LINENS'N THINGS	2/29/2008	4/29/2008	R001213347	108-018326	16,240.52
LINENS'N THINGS	2/29/2008	4/29/2008	R001220687	108-018327	4,186.70
LINENS'N THINGS	2/29/2008	4/29/2008	R001233176	108-018328	1,813.48
LINENS'N THINGS	2/29/2008	4/29/2008	R001213348	108-018329	18,964.00
LINENS'N THINGS	2/29/2008	4/29/2008	R001220688	108-018330	4,708.90
LINENS'N THINGS	2/29/2008	4/29/2008	R001233177	108-018331	2,122.54
LINENS'N THINGS	2/29/2008	4/29/2008	R001220690	108-018333	10,010.84
LINENS'N THINGS	2/29/2008	4/29/2008	R001233179	108-018334	5,864.34
LINENS'N THINGS	2/29/2008	4/29/2008	R001213351	108-018335	16,856.56
LINENS'N THINGS	2/29/2008	4/29/2008	R001220691	108-018336	4,753.84
LINENS'N THINGS	2/29/2008	4/29/2008	R001233180	108-018337	793.10
LINENS'N THINGS	2/29/2008	4/29/2008	R001220689	108-018338	12,899.84
LINENS'N THINGS	2/29/2008	4/29/2008	R001233178	108-018339	5,703.60
LINENS'N THINGS	2/28/2008	4/28/2008	R001179614	108-018340	6,060.00
LINENS'N THINGS	2/28/2008	4/28/2008	R001233130	108-018341	8,191.50
LINENS'N THINGS	2/28/2008	4/28/2008	R001220687	108-018342	976.20
LINENS'N THINGS	2/28/2008	4/28/2008	R001179616	108-018378	5,910.00
LINENS'N THINGS	2/28/2008	4/28/2008	R001233131	108-018379	16,019.50
LINENS'N THINGS	2/28/2008	4/28/2008	R001213348	108-018380	162.70
LINENS'N THINGS	2/28/2008	4/28/2008	R001220688	108-018381	943.66
LINENS'N THINGS	2/28/2008	4/28/2008	R001179619	108-018382	2,520.00
LINENS'N THINGS	2/28/2008	4/28/2008	R001234186	108-018383	4,389.50
LINENS'N THINGS	2/28/2008	4/28/2008	R001229607	108-018386	553.18
LINENS'N THINGS	2/28/2008	4/28/2008	R001179616	108-018387	17,310.00
LINENS'N THINGS	2/28/2008	4/28/2008	R001233132	108-018388	31,509.00
LINENS'N THINGS	2/28/2008	4/28/2008	R001220689	108-018389	4,196.22
LINENS'N THINGS	2/28/2008	4/28/2008	R001233132	108-018390	3,963.00
LINENS'N THINGS	2/28/2008	4/28/2008	R001233178	108-018391	3,053.72
LINENS'N THINGS	2/29/2008	4/29/2008	R001179617	108-018392	10,470.00
LINENS'N THINGS	2/29/2008	4/29/2008	R001233133	108-018393	14,784.00
LINENS'N THINGS	2/29/2008	4/29/2008	R001220690	108-018394	2,473.04

**SUNHAM HOME FASHIONS LLC**  
**LINENS 'N THINGS INVOICES at CIT risk as of 4/7/08**

Name	Invoice Date	Due Date	PO #	Document No.	Balance Due
LINENS'N THINGS	2/29/2008	4/29/2008	R001179618	108-018396	5,310.00
LINENS'N THINGS	2/29/2008	4/29/2008	R001233134	108-018396	4,993.50
LINENS'N THINGS	2/29/2008	4/29/2008	R001220691	108-018397	1,171.44
LINENS'N THINGS	2/29/2008	4/29/2008	R001233180	108-018398	455.56
LINENS'N THINGS	3/7/2008	5/6/2008	R001227252	108-021933	4,370.10
LINENS'N THINGS	3/7/2008	5/6/2008	N001239623	108-021934	84.28
LINENS'N THINGS	3/7/2008	5/6/2008	R001213349	108-021935	9,195.62
LINENS'N THINGS	3/7/2008	5/6/2008	R001227251	108-021936	7,585.20
LINENS'N THINGS	3/7/2008	5/6/2008	R001227249	108-021937	1,670.62
LINENS'N THINGS	3/7/2008	5/6/2008	R001227250	108-021938	6,087.06
LINENS'N THINGS	3/7/2008	5/6/2008	R001227253	108-021939	6,022.98
LINENS'N THINGS	3/7/2008	5/6/2008	R001227247	108-021940	1,635.90
LINENS'N THINGS	3/7/2008	5/6/2008	R001239024	108-021941	802.62
LINENS'N THINGS	3/7/2008	5/6/2008	R001204246	108-021942	1,561.92
LINENS'N THINGS	3/7/2008	5/6/2008	R001220686	108-021943	1,561.92
LINENS'N THINGS	3/7/2008	5/6/2008	R001239010	108-021944	3,094.48
LINENS'N THINGS	3/7/2008	5/6/2008	R001239019	108-021945	1,890.00
LINENS'N THINGS	3/7/2008	5/6/2008	R001227247	108-021946	4,041.30
LINENS'N THINGS	3/7/2008	5/6/2008	R001239024	108-021947	49.56
LINENS'N THINGS	3/7/2008	5/6/2008	R001238820	108-021948	5,475.00
LINENS'N THINGS	3/7/2008	5/6/2008	R001227250	108-021949	3,566.62
LINENS'N THINGS	3/7/2008	5/6/2008	R001213349	108-021950	53,859.16
LINENS'N THINGS	3/7/2008	5/6/2008	R001227251	108-021951	12,077.10
LINENS'N THINGS	3/7/2008	5/6/2008	R001238821	108-021952	14,143.50
LINENS'N THINGS	3/7/2008	5/6/2008	R001227251	108-021953	9,070.84
LINENS'N THINGS	3/7/2008	5/6/2008	R001213350	108-021954	6,838.00
LINENS'N THINGS	3/7/2008	5/6/2008	R001238822	108-021955	6,829.50
LINENS'N THINGS	3/7/2008	5/6/2008	N001239623	108-021956	79.24
LINENS'N THINGS	3/7/2008	5/6/2008	R001227252	108-021957	10,455.14
LINENS'N THINGS	3/7/2008	5/6/2008	R001179618	108-021958	990.00
LINENS'N THINGS	3/7/2008	5/6/2008	R001213351	108-021959	162.70
LINENS'N THINGS	3/7/2008	5/6/2008	R001238823	108-021960	3,252.00
LINENS'N THINGS	3/7/2008	5/6/2008	R001227253	108-021961	3,002.68
LINENS'N THINGS	3/7/2008	5/6/2008	R001238819	108-021962	1,770.00
LINENS'N THINGS	3/7/2008	5/6/2008	R001227249	108-021963	4,858.36
LINENS'N THINGS	3/14/2008	5/13/2008	R001229379	108-024369	10,809.41
LINENS'N THINGS	3/14/2008	5/13/2008	R001229380	108-024371	14,493.61
LINENS'N THINGS	3/14/2008	5/13/2008	R001229590	108-024373	737.17
LINENS'N THINGS	3/14/2008	5/13/2008	R001229381	108-024375	39,189.22
LINENS'N THINGS	3/14/2008	5/13/2008	R001229382	108-024377	20,584.88
LINENS'N THINGS	3/14/2008	5/13/2008	R001229383	108-024381	12,988.39
LINENS'N THINGS					<u>553,913.16</u>

NO. 738 P. 13

LINENS 'N THINGS

APR. 18. 2008 3:43PM

Exhibit B

APR 18 2008 3:44PM  
LINENS 'N THINGS

NO. 7382

P. 14



Page: 1

## INVOICE

## Sunham Home Fashions, LLC

Duns # 78-267-7744

Please Remit To:  
 Sunham Home Fashions, LLC  
 P.O. Box 10050  
 Church Street Station  
 New York, N.Y. 10259

EXECUTIVE OFFICE AND SHOWROOM  
 308 Fifth Avenue  
 New York, NY 10001  
 (212) 695-1218

Invoice # 108-027562  
 Invoice Date 03/19/08  
 Total Invoice Amount \$78118.00

BT

To: LINENS'N THINGS  
 Eryn Barnhill #5870  
 6 BRIGHTON ROAD  
 P.O. BOX 2637  
 CLIFTON, NJ 07015

Ship

To: LINENS'N THINGS  
 2820 16TH STREET BLDG C  
 NORTH BERGEN, NJ 07048

Customer ID LI12  
 Cust PO # 1001191433  
 Cust Dept # 1  
 Cust Store # 1080

SHF Order # S07-166220  
 Terms Net Sixty Days  
 Due Date 05/18/08  
 Ship Via UPS SCS  
 Track/BOL # LI12

SHF Item #	Cust Item #	Description	Size	UPC #	Units Ordered	Units Shipped	Unit Price	Extended Price
9353238	9353238	Interiors 440	QUEEN	734737153905	280	280	23.90	6,692.00
9353338	9353338	Interiors 440	STD KING	734737153912	120	120	26.20	3,144.00
9354238	9354238	Interiors 440	QUEEN	734737153936	412	412	23.90	9,846.80
9354338	9354338	Interiors 440	STD KING	734737153943	168	168	26.20	4,401.60
9355238	9355238	Interiors 440	QUEEN	734737153967	412	412	23.90	9,846.80
9355338	9355338	Interiors 440	STD KING	734737153974	168	168	26.20	4,401.60
9356238	9356238	Interiors 440	QUEEN	734737153998	252	252	23.90	6,022.80
9356338	9356338	Interiors 440	STD KING	734737154001	120	120	26.20	3,144.00
9357238	9357238	Interiors 440	QUEEN	734737154025	216	216	23.90	5,162.40
9357338	9357338	Interiors 440	STD KING	734737154032	52	52	26.20	1,362.40
9358238	9358238	Interiors 440	QUEEN	734737154056	216	216	23.90	5,162.40
9358338	9358338	Interiors 440	STD KING	734737154063	52	52	26.20	1,362.40
9359238	9359238	Interiors 440	QUEEN	734737154087	244	244	23.90	5,831.60
9359338	9359338	Interiors 440	STD KING	734737154094	126	126	26.20	3,301.20
9360238	9360238	Interiors 440	QUEEN	734737154117	228	228	23.90	5,449.20
								75,131.20

Transferred to page 2.....

NO. 738 P. 15

LINENS'N THINGS

APR. 18. 2008 3:44PM



## INVOICE

Page: 2

## Sunham Home Fashions, LLC

Duns # 78-267-7744

Please Remit To:  
 Sunham Home Fashions, LLC  
 P.O. Box 10050  
 Church Street Station  
 New York, N.Y. 10259

## EXECUTIVE OFFICE AND SHOWROOM

308 Fifth Avenue  
 New York, NY 10001  
 (212) 695-1218

Invoice # 108-027562  
 Invoice Date 03/19/08  
 Total Invoice Amount \$78,118.00

## Bill

To: LINENS'N THINGS  
 Eryn Barnhill # 5870  
 6 BRIGHTON ROAD  
 P.O. BOX 2637  
 CLIFTON, NJ 07015

## Ship

To: LINENS'N THINGS  
 2820 16TH STREET BLDG C  
 NORTH BERGEN, NJ 07048

Customer ID LI12  
 Cust PO # 1001191433  
 Cust Dept # 1  
 Cust Store # 1080

SHF Order # S07-166220  
 Terms Net 60 Days  
 Due Date 05/18/08  
 Ship Via UPS SCS  
 Track/BOL # LI12

HF Item #	Cust Item #	Description	Size	UPC #	Units Ordered	Units Shipped	Unit Price	Extended Price
		Transferred from page 1.....						75,131.20
9360338	9360338	Interiors 440	STD KING	734737154124	114	114	26.20	2,986.80

		Subtotal:	78,118.00
Total Units Shipped :	3,180	Invoice Discount:	0.00
		Tax:	0.00
Total Packages :	1025	Total Invoice :	78,118.00

Terms: As specifically set forth in our invoice. Invoices unpaid after the due date shall accrue a two percent (2%) late charge calculated on the invoice amount.  
 Notice of defect, non-conformity and/or request for return authorization must be received in writing within thirty (30) days of delivery of the above merchandise. Failure to timely notify Sunham shall indicate acceptance by the purchaser.

Correspondence to: Sunham Home Fashions, LLC, 700 Central Avenue, New Providence, NJ 07974  
 Tel (908) 363-1100 Fax (908) 363-1111 Website www.sunham.com

P. 18 NO. 738

APR 18. 2008 3:44PM LINENS'N THINGS

UPS Supply Chain Solutions  
12380 Morris Road  
Alpharetta, GA, 30005  
UNITED STATES

Forwarder's Cargo Receipt as of Tue Apr 01 16:55:57 GMT 2008

FCR/Reference Number	Cargo Receipt Date
7763481689	2008-03-19
Contract ID(s)	Contract Reference(s)
151651162	03/2008/005870/US

<b>Shipper</b> Linens N Things Inc 8 Brighton Road Clifton, NJ, 07015 UNITED STATES	<b>Consignee</b> Sunham Home Fashions LLC 308 Fifth Avenue New York, NY, 10001 UNITED STATES	<b>Notify Party</b> LMT Merchandising Company, LLC 8 BRIGHTON ROAD CLIFTON, NJ, 07015 UNITED STATES			
<b>Carrier</b> CMA CGM THE FRENCH LINE	<b>Warehouse</b> STORE #01000 NRS Virtual Warehouse Secaucus, NJ UNITED STATES				
Order Number	1001181433	Contract Reference	03/2008/005870/US	Issue Date	2008-03-31
Invoice Number	1001181433	Incoterms	2000	FOB (FREE ON BOARD)	
<b>Bill of Lading Details</b>					
Master Bill of Lading Number					
CMDUIN1401737					
<b>Shipment Tracking</b>					
(A/R) Port of Loading		(A/R) Port of Discharge		Actual Departure Date	
MUNDRA, INDIA		NEW YORK, NEW YORK, UNITED STATES		2008-03-29	
Estimated Arrival Date		Shipment Method		Vessel Name	
2008-04-14		Ocean		CMA CGM EIFFEL	
Voyage / Flight Number					
IN433W					
<b>Date Tracking</b>					
Cargo Receipt Date		Cargo Receipt Number		Dispatch Date	
2008-03-19		7763481689		2008-03-31	
<b>Packing Details</b>					
Outer Packing Method		Number of Packing Units		Shipment Gross Weight	
CARTON		1025		9431 KILOGRAMS	
Shipment Gross Volume		Shipment Gross Volume Weight			
32.815 CUBIC METERS					
<b>Container Details</b>					
Container Number	Seal Number	Container Size	Container Type		
<b>Fees</b>					
Freight Payment Method is					
Freight Fee Description		Fee Amount			

**Testament**  
We hereby certify that all the necessary documents, including without limitation, invoice, bill of lading, weight, certificates of origin, and other documentation that are the responsibility of the exporter to procure pursuant to the relevant incoterms referenced on the Purchase Order, and the nature of the goods being shipped have been procured.

This document is a summary and does not contain all the terms and conditions applicable to the transaction. The complete document may be accessed on the system.

## INVOICE

Page: 1

## Sunham Home Fashions, LLC

Duns # 78-267-7744

Please Remit To:  
 Sunham Home Fashions, LLC  
 P.O. Box 10050  
 Church Street Station  
 New York, N.Y. 10259

EXECUTIVE OFFICE AND SHOWROOM  
 308 Fifth Avenue  
 New York, NY 10001  
 (212) 695-1218

Invoice # 108-027563  
 Invoice Date 03/23/08  
 Total Invoice Amount \$58670.40

## Bill

To: LINENS'N THINGS  
 Eryn Barnhill # 5870  
 6 BRIGHTON ROAD  
 P.O. BOX 2637  
 CLIFTON, NJ 07015

## Ship

To: LINENS'N THINGS  
 SHEPHERDSVILLE DC#969-CANADA  
 649 OMEGA PARKWAY  
 SHEPHERDSVILLE, KY 40165

Customer ID LI12  
 Cust PO # 1001191445  
 Cust Dept # 1  
 Cust Store # 969

SHF Order # S07-166222  
 Terms Net Sixty Days  
 Due Date 05/22/08  
 Ship Via UPS SCS  
 Track/BOL # LI12

SHF Item #	Cust Item #	Description	Size	UPC #	Units Ordered	Units Shipped	Unit Price	Extended Price
9353238	9353238	Interiors 440	QUEEN	734737153905	240	240	23.90	5,738.00
9353338	9353338	Interiors 440	STD KING	734737153912	100	100	26.20	2,620.00
9354238	9354238	Interiors 440	QUEEN	734737153936	296	296	23.90	7,074.40
9354338	9354338	Interiors 440	STD KING	734737153943	152	152	26.20	3,982.40
9355238	9355238	Interiors 440	QUEEN	734737153967	296	296	23.90	7,074.40
9355338	9355338	Interiors 440	STD KING	734737153974	144	144	25.20	3,772.80
9356238	9356238	Interiors 440	QUEEN	734737153998	192	192	23.90	4,588.80
9356338	9356338	Interiors 440	STD KING	734737154001	100	100	26.20	2,620.00
9357238	9357238	Interiors 440	QUEEN	734737154025	144	144	23.90	3,441.60
9357338	9357338	Interiors 440	STD KING	734737154032	48	48	26.20	1,257.60
9358238	9358238	Interiors 440	QUEEN	734737154056	144	144	23.90	3,441.60
9358338	9358338	Interiors 440	STD KING	734737154063	48	48	26.20	1,257.60
9359238	9359238	Interiors 440	QUEEN	734737154087	192	192	23.90	4,588.80
9359338	9359338	Interiors 440	STD KING	734737154094	96	96	26.20	2,515.20
9360238	9360238	Interiors 440	QUEEN	734737154117	144	144	23.90	3,441.60
								57,412.80

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81 'd 86Z 'ON

S9NIHL N. S9NIHL

W95P'E 800Z '81 '8dV

Page: 2

## INVOICE

## Sunham Home Fashions, LLC

Duns # 78-267-7744

Please Remit To:  
 Sunham Home Fashions, LLC  
 P.O. Box 10050  
 Church Street Station  
 New York, N.Y. 10259

## EXECUTIVE OFFICE AND SHOWROOM

308 Fifth Avenue  
 New York, NY 10001  
 (212) 695-1218

Invoice # 108-027583  
 Invoice Date 03/23/08  
 Total Invoice Amount \$58670.40

## Bill

To: LINENS'N THINGS  
 Eryn Barnhill # 6870  
 6 BRIGHTON ROAD  
 P.O. BOX 2637  
 CLIFTON, NJ 07015

## Ship

To: LINENS'N THINGS  
 SHEPHERDSVILLE DC#969-CANADA  
 649 OMEGA PARKWAY  
 SHEPHERDSVILLE, KY 40165

Customer ID L112  
 Cust PO # 1001191445  
 Cust Dept # 1  
 Cust Store # 969

SHF Order # S07-186222  
 Terms Net Sixty Days  
 Due Date 05/22/08  
 Ship Via UPS SCS  
 Track/BOL # L112

SHF Item #	Cust Item #	Description	Size	UPC #	Units Ordered	Units Shipped	Unit Price	Extended Price
9360338	9360338	Interiors 440	STD KING	734737154124	48	48	26.20	1,257.60

Total Units Shipped : 2,384  
 Total Packages : 780

Subtotal: 58,670.40  
 Invoice Discount: 0.00  
 Tax: 0.00  
 Total Invoice : 58,670.40

Terms: As specifically set forth in our invoice. Invoices unpaid after the due date shall accrue a two percent (2%) late charge calculated on the invoice amount.  
 Notice of defect, non-conformity and/or request for return authorization must be received in writing within thirty (30) days of delivery of the above merchandise. Failure to timely notify Sunham shall indicate acceptance by the purchaser.

Correspondence to: Sunham Home Fashions, LLC, 700 Central Avenue, New Providence, NJ 07974  
 Tel (908) 363-1100 Fax (908) 363-1111 Website www.sunham.com

61 P 867 ON

APR 18 2008 3:45PM LINENS'N THINGS

**UPS Supply Chain Solutions**  
12360 Morris Road  
Alpharetta, GA, 30005  
UNITED STATES

Forwarder's Cargo Receipt as of Mon Apr 07 19:38:49 GMT 2008

FCR/Reference Number	Cargo Receipt Data
Contract ID(s) 181651882	Contract Reference(s) 03/2008/005870/00969

<b>Linens N Things Inc</b> 8 Brighton Road Clifton, NJ, 07015 UNITED STATES Contact: Christine Lee Department: 001 Region: Canada	<b>Sunkam Home Fashions LLC</b> 308 Fifth Avenue New York, NY, 10001 UNITED STATES Contact: Carol Elias Department: AR	<b>Linens N Things Canada, Inc.</b> 11 Washmill Lake Court Halifax, NS, B3S0A2 CANADA
Shipments routed to Toronto, Ontario UPS Supply Chain Solutions 6555 Airport Road Mississauga, ON, L4V 1V8 CANADA	Shipments routed to Vancouver, British Columbia UPS Supply Chain Solutions 7461 Nelson Road Richmond, BC, V6W 1L7 CANADA	Store #00969 Canadian Store Canada, BC CANADA
Order Number 1001191445	Contract Reference 03/2008/005870/00969	Issue Date 2008-04-04
Invoice Number 1001191445	Incoterms 2000 FOB (FREE ON BOARD)	
Shipment Tracking		
(Air) Port of Loading ANY PORT, INDIA	Shipment Method Ocean	
Date Tracking		
Dispatch Date 2008-03-23		
Packing Details		
Outer Packing Method CARTRON	Number of Packing Units 780	Shipment Gross Weight 7088.80 KILOGRAMS
Shipment Gross Volume 21.532 CUBIC METERS	Shipment Gross Volume Weight	
Fees Freight Payment Method is Collect		
Freight Fee Description		
Fee Amount		
Testament		

of the exporter to procure pursuant to the relevant Incoterms referenced on the Purchase order, and the nature of the goods being shipped have been procured.

This document is a summary and does not contain all the terms and conditions applicable to the transaction. The complete document may be accessed on the system.

Page: 1

## INVOICE

## Sunham Home Fashions, LLC

Duns # 78-267-7744

Please Remit To:  
 Sunham Home Fashions, LLC  
 P.O. Box 10050  
 Church Street Station  
 New York, N.Y. 10269

EXECUTIVE OFFICE AND SHOWROOM  
 308 Fifth Avenue  
 New York, NY 10001  
 (212) 695-1218

Invoice # 108-027687  
 Invoice Date 03/29/08  
 Total Invoice Amount \$148181.20

Bill

To: LINENS'N THINGS  
 Eryn Barnhill # 5870  
 6 BRIGHTON ROAD  
 P.O. BOX 2537  
 CLIFTON, NJ 07015

Ship

To: LINENS'N THINGS  
 c/o NRT DC#1070  
 1620 WILMINGTON AVENUE  
 COMPTON, CA 90220

Customer ID LM2  
 Cust PO # 1001191432  
 Cust Dept # 1  
 Cust Store # 1070

SHF Order # S07-186219  
 Terms Net 30dy Days  
 Due Date 05/28/08  
 Ship Via UPS SCS  
 Track/BOL # LM2

HF Item #	Cust Item #	Description	Size	UPC #	Units Ordered	Units Shipped	Unit Price	Extended Price
9353238	9353238	Interiors 440	QUEEN	734737153905	420	420	23.90	10,038.00
9353338	9353338	Interiors 440	STD KING	734737153912	176	176	26.20	4,611.20
9353438	9353438	Interiors 440	CAL KING	734737153929	226	226	26.20	5,921.20
9354238	9354238	Interiors 440	QUEEN	734737153936	580	580	23.90	13,884.00
9354338	9354338	Interiors 440	STD KING	734737153943	248	248	26.20	6,497.60
9354438	9354438	Interiors 440	CAL KING	734737153950	230	230	26.20	6,026.00
9355238	9355238	Interiors 440	QUEEN	734737153967	580	580	23.90	13,884.00
9355338	9355338	Interiors 440	STD KING	734737153974	248	248	26.20	6,497.60
9355438	9355438	Interiors 440	CAL KING	734737153981	230	230	26.20	6,026.00
9356238	9356238	Interiors 440	QUEEN	734737153998	348	348	23.90	8,317.20
9356338	9356338	Interiors 440	STD KING	734737154001	176	176	26.20	4,611.20
9356438	9356438	Interiors 440	CAL KING	734737154018	226	226	26.20	5,921.20
9357238	9357238	Interiors 440	QUEEN	734737154025	276	276	23.90	6,596.40
9357338	9357338	Interiors 440	STD KING	734737154032	86	86	26.20	2,253.20
9357438	9357438	Interiors 440	CAL KING	734737154049	116	116	26.20	3,039.20
								103,124.00

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NO. 738 P. 21

APR. 18. 2008 3:45PM LINENS'N THINGS

Page: 2

## INVOICE

## Sunham Home Fashions, LLC

Duns #78-267-T744

Please Remit To:  
 Sunham Home Fashions, LLC  
 P.O. Box 10050  
 Church Street Station  
 New York, N.Y. 10259

EXECUTIVE OFFICE AND SHOWROOM  
 308 Fifth Avenue  
 New York, NY 10001  
 (212) 695-1218

Invoice # 108-027567  
 Invoice Date 03/29/08  
 Total Invoice Amount \$146161.20

Bill

To: LINENS'N THINGS  
 Eryn Barnhill # 5870  
 6 BRIGHTON ROAD  
 P.O. BOX 2637  
 CLIFTON, NJ 07015

Ship

To: LINENS'N THINGS  
 c/o NRT DC#1070  
 1620 WILMINGTON AVENUE  
 COMPTON, CA 90220

Customer ID LI12  
 Cust PO # 1001191432  
 Cust Dept # 1  
 Cust Store # 1070

SHF Order # S07-166219  
 Terms Net Sixty Days  
 Due Date 05/28/08  
 Ship Via UPS SCS  
 Track/BOL # LI12

SHF Item #	Cust Item #	Description	Size	UPC #	Units Ordered	Units Shipped	Unit Price	Extended Price
9358238	9358238	Interiors 440	QUEEN	734737154056	276	276	23.90	6,586.40
9358338	9358338	Interiors 440	STD KING	734737154063	86	86	26.20	2,253.20
9358438	9358438	Interiors 440	CAL KING	734737154070	116	116	26.20	3,039.20
9359238	9359238	Interiors 440	QUEEN	734737154087	340	340	23.90	8,126.00
9359338	9359338	Interiors 440	STD KING	734737154094	174	174	26.20	4,558.80
9359438	9359438	Interiors 440	CAL KING	734737154100	172	172	26.20	4,506.40
9360238	9360238	Interiors 440	QUEEN	734737154117	288	288	23.90	6,883.20
9360338	9360338	Interiors 440	STD KING	734737154124	154	154	26.20	4,034.80
9360438	9360438	Interiors 440	CAL KING	734737154131	116	116	26.20	3,039.20
Subtotal:								146,161.20
Invoice Discount:								0.00
Tax:								0.00
Total Invoice:								146,161.20
Total Units Shipped:			5,848					
Total Packages:			2157					

Terms: As specifically set forth in our invoice. Invoices unpaid after the due date shall accrue a two percent (2%) late charge calculated on the invoice amount.  
 Notice of defect, non-conformity and/or request for return authorization must be received in writing within thirty (30) days of delivery of the above merchandise. Failure to timely notify Sunham shall indicate acceptance by the purchaser.

Correspondence to: Sunham Home Fashions, LLC, 700 Central Avenue, New Providence, NJ 07974  
 Tel (908) 363-1100 Fax (908) 363-1111 Website www.sunham.com

P. 22

SNENIT N. LINENS

APR 18 2008 3:46PM



UPS Supply Chain Solutions  
12350 Morris Road  
Alpharetta, GA, 30005  
UNITED STATES

Forwarder's Cargo Receipt as of Mon Apr 07 19:43:46 GMT 2008

FCR/Reference Number	Cargo Receipt Date
Contract ID(s) 151651162	Contract Reference(s) 03/2008/003870/US

<b>BUYER</b> Linens N Things Inc 6 Brighton Road Clifton, NJ, 07015 UNITED STATES Contact: Christine Lee Department: 001 Region: US	<b>EXPORTER</b> Sunham Home Fashions LLC 308 Fifth Avenue New York, NY, 10001 UNITED STATES Contact: Carol Bliss Department: AR	<b>SHIPPER</b> LNT Merchandising Company, LLC 6 BRIGHTON ROAD CLIFTON, NJ, 07015 UNITED STATES
<b>ORIGIN</b> UPS Supply Chain Solutions 2031 S. Centennial Ave Ste. 100 Allen, SC, 29808 UNITED STATES	<b>DESTINATION</b> LINENS N THINGS INC. 6 BRIGHTON ROAD CLIFTON, NJ, 07015 UNITED STATES	<b>DESTINATION</b> Store #01070 Linens N Things Campan Distribution Center c/o National Retail Transportation Campton, CA UNITED STATES

Order Number 1001181432	Contract Reference 03/2008/003870/US	Issue Date 2008-04-04
Invoice Number 1001181432	Incoterms 2000 FOB (FREE ON BOARD)	
Shipment Tracking (Air) Port of Loading ANY PORT, INDIA	Shipment Method Ocean	
Data Tracking Dispatch Date 2008-03-29		
Packing Details Outer Packing Method CARTON	Number of Packing Units 2157	Shipment Gross Weight 17778.80 KILOGRAMS
Shipment Gross Volume 61.88 CUBIC METERS	Shipment Gross Volume Weight	
Fees Freight Payment Method is Collect		
Freight Fee Description	Fee Amount	
Testament		

of the exporter to procure pursuant to the relevant Incoterms referenced on the Purchase order, and the nature of the goods being shipped have been procured.

This document is a summary and does not contain all the terms and conditions applicable to the transaction. The complete document may be accessed on the system.

Page 1 of 1

Powered by TradeCard

NO. 738 P. 23

APR. 18. 2008 3:46PM LINENS N THINGS



Page: 1

## INVOICE

## Sunham Home Fashions, LLC

Duns # 78-267-7744

Please Remit To:  
 Sunham Home Fashions, LLC  
 P.O. Box 10050  
 Church Street Station  
 New York, N.Y. 10258

EXECUTIVE OFFICE AND SHOWROOM  
 308 Fifth Avenue  
 New York, NY 10001  
 (212) 695-1218

Invoice # 108-027566  
 Invoice Date 03/19/08  
 Total Invoice Amount \$252057.20

Bill

To: LINENS'N THINGS  
 Eryn Barnhill # 5870  
 8 BRIGHTON ROAD  
 P.O.BOX 2637  
 CLIFTON, NJ 07015

Ship

To: LINENS'N THINGS  
 SHEPHERDSVILLE DC#990  
 649 OMEGA PARKWAY  
 SHEPHERDSVILLE, KY 40165

Customer ID L112  
 Cust PO # 1001191431  
 Cust Dept # 1  
 Cust Store # 990

SHF Order # S07-166218  
 Terms Net Sixty Days  
 Due Date 05/18/08  
 Ship Via UPS SCS  
 Track/BOL # L112

SHF Item #	Cust Item #	Description	Size	UPC #	Units Ordered	Units Shipped	Unit Price	Extended Price
9353238	9353238	Interiors 440	QUEEN	734737153905	852	852	23.90	20,362.80
9353338	9353338	Interiors 440	STD KING	734737153912	556	556	26.20	14,567.20
9353438	9353438	Interiors 440	CAL KING	734737153929	18	18	26.20	471.60
9354238	9354238	Interiors 440	QUEEN	734737153936	1,060	1,060	23.90	25,334.00
9354338	9354338	Interiors 440	STD KING	734737153943	728	728	26.20	19,073.60
9354438	9354438	Interiors 440	CAL KING	734737153950	18	18	26.20	471.60
9355238	9355238	Interiors 440	QUEEN	734737153967	1,060	1,060	23.90	25,334.00
9355338	9355338	Interiors 440	STD KING	734737153974	728	728	26.20	19,073.60
9355438	9355438	Interiors 440	CAL KING	734737153981	18	18	26.20	471.60
9356238	9356238	Interiors 440	QUEEN	734737153998	748	748	23.90	17,877.20
9356338	9356338	Interiors 440	STD KING	734737154001	556	556	26.20	14,567.20
9356438	9356438	Interiors 440	CAL KING	734737154018	18	18	26.20	471.60
9357238	9357238	Interiors 440	QUEEN	734737154025	528	528	23.90	12,619.20
9357338	9357338	Interiors 440	STD KING	734737154032	276	276	26.20	7,231.20
9357438	9357438	Interiors 440	CAL KING	734737154049	8	8	26.20	209.60
								178,136.00

Transferred to page 2.....

NO. 738 P. 24

LINENS'N THINGS

APR. 18. 2008 3:46PM

Page: 2

## INVOICE

## Sunham Home Fashions, LLC

Duns # 78-267-7744

Please Remit To:  
 Sunham Home Fashions, LLC  
 P.O. Box 10050  
 Church Street Station  
 New York, N.Y. 10259

EXECUTIVE OFFICE AND SHOWROOM  
 308 Fifth Avenue  
 New York, NY 10001  
 (212) 695-1218

Invoice # 108-027566  
 Invoice Date 03/19/08  
 Total Invoice Amount \$252,057.20

Bill

To: LINENS'N THINGS  
 Eryn Barnhill # 5870  
 6 BRIGHTON ROAD  
 P.O. BOX 2837  
 CLIFTON, NJ 07015

Ship

To: LINENS'N THINGS  
 SHEPHERDSVILLE DC#990  
 649 OMEGA PARKWAY  
 SHEPHERDSVILLE, KY 40165

Customer ID LI12  
 Cust PO # 1001191431  
 Cust Dept # 1  
 Cust Store # 990

SHF Order # S07-166218  
 Terms Net Sixty Days  
 Due Date 05/18/08  
 Ship Via UPS SCS  
 Track/BOL # LI12

SHF Item #	Cust Item #	Description	Size	UPC #	Units Ordered	Units Shipped	Unit Price	Extended Price
Transferred from page 1.....								
9358238	9358238	Interiors 440	QUEEN	734737154056	528	528	23.90	12,619.20
9358338	9358338	Interiors 440	STD KING	734737154083	276	276	26.20	7,231.20
9358438	9358438	Interiors 440	CAL KING	734737154070	8	8	26.20	209.60
9359238	9359238	Interiors 440	QUEEN	734737154087	716	716	23.90	17,112.40
9359338	9359338	Interiors 440	STD KING	734737154094	420	420	26.20	11,004.00
9359438	9359438	Interiors 440	CAL KING	734737154100	12	12	26.20	314.40
9360238	9360238	Interiors 440	QUEEN	734737154117	608	608	23.90	14,531.20
9360338	9360338	Interiors 440	STD KING	734737154124	408	408	26.20	10,689.60
9360438	9360438	Interiors 440	CAL KING	734737154131	8	8	26.20	209.60
Subtotal:								252,057.20
Invoice Discount:								0.00
Tax:								0.00
Total Invoice:								252,057.20
Total Units Shipped:			10,156					
Total Packages:			3553					

Terms: As specifically set forth in our Invoice. Invoices unpaid after the due date shall accrue a two percent (2%) late charge calculated on the invoice amount.  
 Notice of defect, non-conformity and/or request for return authorization must be received in writing within thirty (30) days of delivery of the above merchandise. Failure to timely notify Sunham shall indicate acceptance by the purchaser.

Correspondence to: Sunham Home Fashions, LLC, 700 Central Avenue, New Providence, NJ 07974  
 Tel (908) 363-1100 Fax (908) 363-1111 Website www.sunham.com

NO. 738 P. 28

LINENS'N THINGS APR. 18. 2008 3:47PM

UPS Supply Chain Solutions  
12280 Morris Road  
Alpharetta, GA, 30005  
UNITED STATES

Forwarder's Cargo Receipt as of Tue Apr 01 16:58:32 GMT 2008

FCR/Reference Number	Cargo Receipt Date
7765477170	2008-03-19
Contract ID(s)	Contract Reference(s)
151651162	032008005870/US

<b>Lineas NThings Inc</b> 8 Brighton Road Clifton, NJ, 07015 UNITED STATES		<b>Sunham Home Fashions LLC</b> 308 Fifth Avenue New York, NY, 10001 UNITED STATES		<b>LNT Merchandising Company, LLC</b> 8 BRIGHTON ROAD CLIFTON, NJ, 07015 UNITED STATES	
<b>MAERSK-SEALAND</b>		<b>STORE #04930</b> Shepherdsville Dist. Center Shepherdsville, KY UNITED STATES			
Order Number	1001191431	Contract Reference	03/2008/005870/US	Issue Date	2008-03-31
Invoice Number	1001191431	Incoterm	2000	FOB (FREE ON BOARD)	
<b>Bill of Lading Details</b> Master Bill of Lading Number: MAEUS56182054					
<b>Shipment Tracking</b> (Air) Port of Loading: ANY PORT, INDIA		(Air) Port of Discharge: NORFOLK, VIRGINIA, UNITED STATES		Actual Departure Date: 2008-03-28	
Estimated Arrival Date: 2008-04-23		Shipment Method: Ocean		Vessel Name: MAERSK IOWA	
Voyage / Flight Number: 0806					
<b>Data Tracking</b> Cargo Receipt Date: 2008-03-19		Cargo Receipt Number: 7765477170		Dispatch Date: 2008-03-23	
<b>Packing Details</b> Outer Packing Method: CARTON		Number of Packing Units: 5553		Shipment Gross Weight: 30567 KILOGRAMS	
Shipment Gross Volume: 105.119 CUBIC METERS		Shipment Gross Volume Weight:			
<b>Container Details</b>					
Container Number	Seal Number	Container Size	Container Type		
(Empty container details)					
<b>Freight</b> Freight Payment Method is:					
Freight Fee Description:		Fee Amount:			
(Empty fee details)					

Testament  
We hereby certify that all the necessary documents, including without limitation, subregistrations, approvals, licenses, quotas, visas, certificates of origin, and other documentation that are the responsibility of the exporter to procure pursuant to the relevant incoterms referenced on the Purchase order, and the nature of the goods being shipped have been procured.

This document is a summary and does not contain all the terms and conditions applicable to the transaction. The complete document may be accessed on the system.

Page 1 of 1

Powered by TradeCard

NO. 738 P. 26

APR. 18. 2008 3:47PM LINES N THINGS

Page: 1

## INVOICE

## Sunham Home Fashions, LLC

Duns # 78-267-7744

Please Remit To:  
 Sunham Home Fashions, LLC  
 P.O. Box 10050  
 Church Street Station  
 New York, N.Y. 10259

EXECUTIVE OFFICE AND SHOWROOM  
 308 Fifth Avenue  
 New York, NY 10001  
 (212) 695-1218

Invoice # 108-027565  
 Invoice Date 03/19/08  
 Total Invoice Amount \$90332.00

Bill

To: LINENS'N THINGS  
 Eryn Barnhill # 5870  
 6 BRIGHTON ROAD  
 P.O. BOX 2637  
 CLIFTON, NJ 07015

Ship

To: LINENS'N THINGS  
 DISTRIBUTION CTR #950  
 7500 BUSINESS PARK DRIVE  
 GREENSBORO, NC 27409

Customer ID LH2  
 Cust PO # 1001191430  
 Cust Dept # 1  
 Cust Store # 950

SHF Order # S07-166217  
 Terms Net Sixty Days  
 Due Date 06/18/08  
 Ship Via UPS SCS  
 Track/BOL # LH2

SHF Item #	Cust Item #	Description	Size	UPC #	Units Ordered	Units Shipped	Unit Price	Extended Price
9353238	9353238	Interiors 440	QUEEN	734737153905	296	296	23.90	7,074.40
9353338	9353338	Interiors 440	STD KING	734737153912	218	218	26.20	5,711.60
9354238	9354238	Interiors 440	QUEEN	734737153936	376	376	23.90	8,986.40
9354338	9354338	Interiors 440	STD KING	734737153943	268	268	26.20	7,021.60
9355238	9355238	Interiors 440	QUEEN	734737153967	376	376	23.90	8,986.40
9355338	9355338	Interiors 440	STD KING	734737153974	268	268	26.20	7,021.60
9356238	9356238	Interiors 440	QUEEN	734737153998	248	248	23.90	5,927.20
9356338	9356338	Interiors 440	STD KING	734737154001	218	218	26.20	5,711.60
9357238	9357238	Interiors 440	QUEEN	734737154025	204	204	23.90	4,875.60
9357338	9357338	Interiors 440	STD KING	734737154032	110	110	26.20	2,882.00
9358238	9358238	Interiors 440	QUEEN	734737154056	204	204	23.90	4,875.60
9358338	9358338	Interiors 440	STD KING	734737154063	110	110	26.20	2,882.00
9359238	9359238	Interiors 440	QUEEN	734737154087	232	232	23.90	5,544.80
9359338	9359338	Interiors 440	STD KING	734737154094	152	152	26.20	3,982.40
9360238	9360238	Interiors 440	QUEEN	734737154117	208	208	23.90	4,971.20
								86,454.40

Transferred to page 2.....

NO. 738 P. 27

APR. 18. 2008 3:47PM LINENS'N THINGS

Page: 2

## INVOICE

## Sunham Home Fashions, LLC

Duns # 78-267-7744

Please Remit To:  
 Sunham Home Fashions, LLC  
 P.O. Box 10050  
 Church Street Station  
 New York, N.Y. 10259

## EXECUTIVE OFFICE AND SHOWROOM

308 Fifth Avenue  
 New York, NY 10001  
 (212) 695-1218

Invoice # 108-027565  
 Invoice Date 03/19/08  
 Total Invoice Amount \$90332.00

Bill

To: LINENS'N THINGS  
 Eryn Barnhill # 5870  
 6 BRIGHTON ROAD  
 P.O. BOX 2537  
 CLIFTON, NJ 07015

Ship

To: LINENS'N THINGS  
 DISTRIBUTION CTR #950  
 7500 BUSINESS PARK DRIVE  
 GREENSBORO, NC 27409

Customer ID LI12  
 Cust PO # 1001191430  
 Cust Dept # 1  
 Cust Store # 960

SHF Order # S07-166217  
 Terms Net Sixty Days  
 Due Date 05/18/08  
 Ship Via UPS GCS  
 Track/BOL # LI12

HF Item #	Cust Item #	Description	Size	UPC #	Units Ordered	Units Shipped	Unit Price	Extended Price
Transferred from page 1								86,454.40
9360338	9360338	Interiors 440	STD KING	734737154124	148	148	26.20	3,877.60

Total Units Shipped :	3,636	Subtotal:	90,332.00
		Invoice Discount:	0.00
		Tax:	0.00
Total Packages :	1282	Total Invoice :	90,332.00

Terms: As specifically set forth in our invoice. Invoices unpaid after the due date shall accrue a two percent (2%) late charge calculated on the invoice amount.  
 Notice of defect, non-conformity and/or request for return authorization must be received in writing within thirty (30) days of delivery of the above merchandise. Failure to timely notify Sunham shall indicate acceptance by the purchaser.

Correspondence to: Sunham Home Fashions, LLC, 700 Central Avenue, New Providence, NJ 07974  
 Tel (908) 363-1100 Fax (908) 363-1111 Website www.sunham.com

87 P. 28

LINENS'N THINGS

APR 18 2008 3:47PM

UPS Supply Chain Solutions  
12340 Morris Road  
Alpharetta, GA, 30005  
UNITED STATES

Forwarder's Cargo Receipt as of Tue Apr 01 16:54:25 GMT 2008

FCR/Reference Number	Cargo Receipt Date
7785480052	2008-03-19
Contract ID(s)	Contract Reference(s)
151851162	03/2008/005870/US

<b>BUYER</b> Linens N Things Inc 6 Brighton Road Clifton, NJ 07015 UNITED STATES	<b>SELLER</b> Sunham Home Fashions LLC 308 Fifth Avenue New York, NY, 10001 UNITED STATES	<b>SHIPPER</b> LNT Merchandising Company, LLC 6 BRIGHTON ROAD CLIFTON, NJ, 07015 UNITED STATES			
<b>ARRIVER</b> CMA CGM THE FRENCH LINE	<b>DEST</b> STORE #00930 Greensboro Dist. Center Greensboro, NC UNITED STATES				
Order Number	1001191430	Contract Reference	03/2008/005870/US	Issue Date	2008-03-31
Invoice Number	1001191430	Incoterm 2000	FOB (FREE ON BOARD)		
<b>Bill of Lading Details</b>					
Master Bill of Lading Number					
CMDUINH401748					
<b>Shipment Tracking</b>					
(Alt) Port of Loading		(Alt) Port of Discharge		Actual Departure Date	
MUNDRA, INDIA		NORFOLK, VIRGINIA, UNITED STATES		2008-03-29	
Estimated Arrival Date		Shipment Method		Vessel Name	
2008-04-18		Ocean		CMA CGM EIFFEL	
Voyage / Flight Number					
IN433W					
<b>Date Tracking</b>					
Cargo Receipt Date		Cargo Receipt Number		Dispatch Date	
2008-03-19		7785480052		2008-03-31	
<b>Packing Details</b>					
Outer Packing Method		Number of Packing Units		Shipment Gross Weight	
CARTON		1282		10958.4 KILOGRAMS	
Shipment Gross Volume		Shipment Gross Volume Weight			
38.082 CUBIC METERS					
<b>Container Details</b>					
Container Number	Seal Number	Container Size	Container Type		
<b>Fees</b>					
Freight Payment Method is					
Freight Fee Description		Fee Amount			
<b>Testament</b>					

We hereby certify that all the necessary documents, including without limitation, authorizations, approvals, permits, invoices, bills, certificates of origin, and other documents upon which the responsibility of the exporter is placed pursuant to the relevant Incoterm referenced on the Purchase order, and the value of the goods being shipped have been procured.

This document is a summary and does not contain all the terms and conditions applicable to the transaction. The complete document may be accessed on the system.

Page 1 of 1

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NO. 738 P. 29

APR. 18. 2008 3:48PM LINENS 'N THINGS

## INVOICE

Page: 1

**Sunham Home Fashions, LLC**

Duns # 78-267-7744

Please Remit To:  
**Sunham Home Fashions, LLC**  
**P.O. Box 10050**  
**Church Street Station**  
**New York, N.Y. 10259**

**EXECUTIVE OFFICE AND SHOWROOM**

308 Fifth Avenue  
 New York, NY 10001  
 (212) 695-1218

Invoice # 108-027564  
 Invoice Date 03/28/08  
 Total Invoice Amount \$69674.00

**Bill**

To: **LINENS'N THINGS**  
**Eryn Barnhill # 6870**  
**6 BRIGHTON ROAD**  
**P.O. BOX 2637**  
**CLIFTON, NJ 07015**

**Ship**

To: **LINENS'N THINGS**  
**LOGAN DC#930**  
**1109 COMMERCE BLVD**  
**SWEDESBO, NJ 08085**

Customer ID LI12  
 Cust PO # 1001191429  
 Cust Dept # 1  
 Cust Store # 930

SHF Order # S07-166216  
 Terms Net Sixty Days  
 Due Date 06/27/08  
 Ship Via UPS SCS  
 Track/BOL # LI12

SHF Item #	Cust Item #	Description	Size	UPC #	Units Ordered	Units Shipped	Unit Price	Extended Price
9353238	9353238	Interiors 440	QUEEN	734737153905	248	248	28.90	5,927.20
9353338	9353338	Interiors 440	STD KING	734737153912	128	128	26.20	3,353.60
9354238	9354238	Interiors 440	QUEEN	734737153936	340	340	23.90	8,126.00
9354338	9354338	Interiors 440	STD KING	734737153943	178	178	26.20	4,663.60
9355238	9355238	Interiors 440	QUEEN	734737153967	340	340	23.90	8,126.00
9356338	9356338	Interiors 440	STD KING	734737153974	178	178	26.20	4,663.60
9356238	9356238	Interiors 440	QUEEN	734737153998	220	220	23.90	5,258.00
9356338	9356338	Interiors 440	STD KING	734737154001	128	128	26.20	3,353.60
9357238	9357238	Interiors 440	QUEEN	734737154025	168	168	23.90	4,015.20
9357338	9357338	Interiors 440	STD KING	734737154032	56	56	26.20	1,467.20
9358238	9358238	Interiors 440	QUEEN	734737154056	168	168	23.90	4,015.20
9358338	9358338	Interiors 440	STD KING	734737154063	56	56	26.20	1,467.20
9359238	9359238	Interiors 440	QUEEN	734737154087	208	208	23.90	4,971.20
9359338	9359338	Interiors 440	STD KING	734737154094	114	114	26.20	2,986.80
9360238	9360238	Interiors 440	QUEEN	734737154117	184	184	23.90	4,397.60
Transferred to page 2.....								66,792.00

06 '0 P 08 '0N

SNIHL N, SNEI7

WJ84'E 800Z '08 RPY



## INVOICE

Page: 2

## Sunham Home Fashions, LLC

Duns # 78-267-7744

Please Remit To:  
 Sunham Home Fashions, LLC  
 P.O. Box 10050  
 Church Street Station  
 New York, N.Y. 10259

## EXECUTIVE OFFICE AND SHOWROOM

308 Fifth Avenue  
 New York, NY 10001  
 (212) 685-1218

Invoice # 108-027564  
 Invoice Date 03/28/08  
 Total Invoice Amount \$69674.00

Bill

To: LINENS'N THINGS  
 Eryn Barnhill # 5870  
 6 BRIGHTON ROAD  
 P.O. BOX 2637  
 CLIFTON, NJ 07015

Ship

To: LINENS'N THINGS  
 LOGAN DC#930  
 1109 COMMERCE BLVD  
 SWEDESBORO, NJ 08085

Customer ID LI12  
 Cust PO # 1001191429  
 Cust Dept # 1  
 Cust Store # 930

SHF Order # S07-166216  
 Terms Net 60 Days  
 Due Date 05/27/08  
 Ship Via UPS SCS  
 Track/BOL # LI12

SHF Item #	Cust Item #	Description	Size	UPC #	Units Ordered	Units Shipped	Unit Price	Extended Price
9360338	9360338	Interiors 440	STD KING	734737154124	110	110	26.20	2,882.00

Transferred from page 1

Total Units Shipped :	2,824	Subtotal:	69,674.00
		Invoice Discount:	0.00
		Tax:	0.00
Total Packages :	943	Total Invoice :	69,674.00

Terms: As specifically set forth in our invoice. Invoices unpaid after the due date shall accrue a two percent (2%) late charge calculated on the invoice amount.  
 Notice of defect, non-conformity and/or request for return authorization must be received in writing within thirty (30) days of delivery of the above merchandise. Failure to timely notify Sunham shall indicate acceptance by the purchaser.

Correspondence to: Sunham Home Fashions, LLC, 700 Central Avenue, New Providence, NJ 07974  
 Tel (908) 363-1100 Fax (908) 363-1111 Website www.sunham.com

APR 18 2008 3:48PM

LINENS'N THINGS

APR 18 2008 3:48PM



UPS Supply Chain Solutions  
12280 Monte Road  
Alpharetta, GA, 30009  
UNITED STATES

Forwarder's Cargo Receipt as of Tue Apr 01 16:55:16 GMT 2008

FCR/Reference Number 7765482188	Cargo Receipt Date 2008-03-28
Contract ID(s) 151651162	Contract Reference(s) 03/2008/005870/US

<b>Shipper</b> Lions N Things Inc 6 Brighton Road Clifton, NJ, 07015 UNITED STATES	<b>Shipper</b> Sunham Home Fashions LLC 308 5th Avenue New York, NY, 10001 UNITED STATES	<b>Shipper</b> LNT Merchandising Company, LLC 6 BRIGHTON ROAD CLIFTON, NJ, 07015 UNITED STATES
<b>Carrier</b> CMA CGM THE FRENCH LINE	<b>Store</b> STORE #00530 Swedesboro Dist. Center Swedesboro, NJ UNITED STATES	

Order Number 1001151429	Contract Reference 09/2008/005870/US	Issue Date 2008-03-31
Invoice Number 10011811429	Incoterms 2000 FOB (FREE ON BOARD)	

Bill of Lading Details	
Master Bill of Lading Number CMJDUIN1401737	

Shipment Tracking		
(A/R) Port of Loading MUMBAI, INDIA	(A/R) Port of Discharge NEW YORK, NEW YORK, UNITED STATES	Actual Departure Date 2008-03-29
Estimated Arrival Date 2008-04-14	Shipment Method Ocean	Vessel Name CMA CGM EIFFEL
Voyage / Flight Number IN433W		

Date Tracking		
Cargo Receipt Date 2008-03-28	Cargo Receipt Number 7765482188	Dispatch Date 2008-03-31

Packing Details		
Outer Packing Method CARTON	Number of Packing Units 843	Shipment Gross Weight 8427.6 KILOGRAMS
Shipment Gross Volume 29.193 CUBIC METERS	Shipment Gross Volume Weight	

Container Details			
Container Number	Seal Number	Container Size	Container Type

Fees	Freight Payment Method is
Freight Fee Description	Fee Amount

Testament
-----------

We hereby certify that all the necessary documents, including without limitation, authorizations, approvals, licenses, quotes, visas, certificates of origin, and other documentation that are the responsibility of the exporter to procure pursuant to the relevant incoterms referenced on the Purchase order, and the nature of the goods being shipped have been procured.

This document is a summary and does not contain all the terms and conditions applicable to the transaction. The complete document may be accessed on the system.

Page 1 of 1

Powered by TradeCard

NO. 738 P. 32

LIONS N THINGS

APR. 18. 2008 3:48PM



UPS Supply Chain Solutions

UPS SUPPLY CHAIN SOLUTIONS, INC.  
FORWARDER'S CARGO RECEIPT

OTI License No. 275F

<b>STRANDS TEXTILE MILLS PVT LTD</b> PLOT#270 271, SECTOR 4, KANDLA SPECIAL ECONOMIC ZONE, GHANDHIDAM-370230, KUTCH GUJARAT, INDIA		CARRIER REFERENCE NO. <b>776564136</b> DATE OF RECEIPT OF GOODS <b>28-MAR-2008</b>
<b>LNT MERCHANDISING CO. LTD</b> 6, BRIGHTON ROAD CLIFTON N.J. 07015 U.S.A.		<b>THIS IS NOT A DOCUMENT OF TITLE.</b> <b>UPS SUPPLY CHAIN SOLUTIONS, INC.</b> Received by UPS Supply Chain Solutions, Inc. in external unperfected good order and condition from Shipper the merchandise listed below and it is to be understood that the goods are not to be sold or disposed of without the written consent of UPS Supply Chain Solutions, Inc. unless a higher value is declared on the receipt and the shipper pays, liability to limited to \$100 per pound of goods lost or damaged. If C.O.D.A. governs with the force of law, in addition, described in paragraph 2 on the reverse hereof, conside unless a higher value is declared.
<b>UPS SUPPLY CHAIN SOLUTIONS</b> 2051 SOUTH CENTENNIAL AVENUE Aiken SC 29803 ATTN: LISA SOLENSBERGER		
ORIGINATOR <b>LOS ANGELES</b>	PLACE OF RECEIPT BY FREIGHTER <b>LOS ANGELES</b>	DECLARED VALUE BY <b>3/THREE</b>
FREIGHT COLLECT/PAYMENT <b>LOS ANGELES</b>	PLACE OF RECEIPT BY FREIGHTER <b>LOS ANGELES</b>	

FIRST ORIGINAL

SHIPPER'S NO. OF CONTAINERS	NO. OF PKGS.	DESCRIPTION OF PACKAGES AND GOODS	GROSS WEIGHT	WEIGHT
CYRNO: MORS0787669 SEAL CODE: M0105524 MARKS & NO. NET WT(KGS) GROSS WT.(KGS) VOLUME MADE IN INDIA CYCY	1	40' HIGH CUBE CONTAINER 2157 CARTONS SAID TO CONTAIN: PROCESSED COTTON MADE UPS 100% COTTON SHEET SETS 440TC INTERIORS SIZE QUEEN KING & CAL KING INV # 1001191432/17.03.08 SPOONWASHING & LAMPING G.R. NO. 1001191432/17.03.08 A.S. NO. 1001191432/17.03.08 BLKED & CHNED TO MAKE 100% COTTON LC NO. DC MTH 724220, NET WT: 15470.200 KGS TTL QTY 6948 SETS "SHIPPER LOAD SHOW & COUNT" "FREIGHT COLLECT"	17778.800 KG 39125.530 LB	31.883 t 2185.088 t

The DESCRIPTION OF PACKAGES AND GOODS or piece count is for customer purposes only.

In accordance with instruction from Buyer, we have  
received the following documents from Shipper on:

Document List	Original	Copy
COMMERCIAL INVOICE	1	1
PACKING LIST	1	1

This shipment will be handled subject to the terms set forth here and on the  
reverse of this document which are incorporated here by reference. These  
terms limit or exclude UPS Supply Chain Solutions liability and include certain  
limitations to UPS Supply Chain Solutions' benefit.

As Agent for UPS SUPPLY CHAIN SOLUTIONS, INC.

For UPS SCS (INDIA) PVT. LTD.

Issued by [Signature] AS AGENTMonth MAR Day 31 Year 2008 740457

UPS Supply Chain Solutions

UPS SUPPLY CHAIN SOLUTIONS, INC.  
FORWARDER'S CARGO RECEIPT

OTI License No. 273P

SHIPPER/EXPORTER/CONSIGNEE NAME AND ADDRESS STRANDS TEXTILE MILLS PVT LTD PLOT#270 271, SECTOR 4, KANDLA SPECIAL ECONOMIC ZONE, GHANDHIDAM-370220, KUTCH GUJARAT, INDIA		SHIPMENT NO. 7765480052	
CONSIGNEE/IMPORTER/BUYER/DESTINATION TO WHICH LMT MERCHANDISING CO.LTD 6, BRIGHTON ROAD CLIFFTON NJ 07015 U.S.A		DATE OF RECEIPT OF CARGO 21-MAR-2008	
SHIPPER/EXPORTER/CONSIGNEE NAME AND ADDRESS UPS SUPPLY CHAIN SOLUTIONS 2081 SOUTH CENTENNIAL AVENUE Aiken SC 29803 ATTN:LISA SOLENBERGER, TEL:803-502-0901		THIS IS NOT A DOCUMENT OF TITLE. UPS SUPPLY CHAIN SOLUTIONS, INC. Received by UPS SUPPLY CHAIN SOLUTIONS, INC. in accordance with goods order and conditions from Shipper and consignee who have agreed to accept the goods hereunder described. This receipt is not valid unless verified and signed by an authorized signatory of UPS SUPPLY CHAIN SOLUTIONS. Unless a high value is indicated on this receipt and the date thereof, the liability is limited to \$0.50 per pound of gross loss or damaged, if COMSA applies with the force of that limitation, described in paragraph 3 on the reverse hereof, country unless a higher value is declared.	
PLACE OF RECEIPT BY PROCLAIMER MUNDRA		DECLARED VALUE IN USD/US\$1000	
SHIPMENT CLASSIFICATION/TYPE CMA CGM EMPEL IN493W		FIRST ORIGINAL	
PORT OF ORIGIN NORFOLK		PORT OF DESTINATION NORFOLK	
DATE OF SHIPMENT 3/THREE			
PARTICULARS FURNISHED BY SHIPPER			
MARK & NO. OF CONTAINER NOS.	NO. OF PKGS.	DESCRIPTION OF PACKAGES AND CONTENTS	GROSS WEIGHT NET WEIGHT
CTRNO: SEZUS346828 SEALCODE1: 02M137 MARKS & NO: NET WT(KGS) GROSS WT (KGS) VOLUME MADE IN INDIA 1X40 STD CYCY	1	40' STANDARD CONTAINER 1282 CARTONS SMD TO COMBABLE PROCESSED COTTON MADE UPS 100 PCT COTTON STEEL SETS 440TD INTERIOR SIZE QUEEN KING SEAL NO: 07843 DTE 15.03.08 GROSS WEIGHT: 24161.320 KG NET WT: 10958.400 KG G.S. NO: 00000000000000000000 DTE 17.03.08 BLNRS OF DE: 1501213016005773C LC NO: 00000000000000000000 SHIPPER LOAD SHOW & COUNT "FREIGHT COLLECT"	10958.400 KG 24161.320 KG
MEASUREMENT 33.082 m 1343.882 m			

The DESCRIPTION OF PACKAGES AND GOODS on this receipt is for customs' purposes only.

In accordance with instruction from Buyer, we have  
received the following documents from Shipper on:

Document List	Original	Copy
COMMERCIAL INVOICE	1	1
PACKINGSLIST	1	1

This shipment will be handled subject to the terms set forth here and on the  
reverse of this document which are incorporated here by reference. These  
terms limit or exclude UPS Supply Chain Solutions liability and include certain  
indemnities to UPS Supply Chain Solutions benefit.

As Agent for UPS SUPPLY CHAIN SOLUTIONS, INC.

For UPS SCE (INDIA) PVT. LTD.

As Agent

Issued by \_\_\_\_\_

Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_ 740431

UPS Supply Chain Solutions

UPS SUPPLY CHAIN SOLUTIONS, INC.  
FORWARDER'S CARGO RECEIPT

OTI License No. 275F

<b>STRANDS TEXTILE MILLS PVT LTD</b> PLOT NO 271, SECTOR 4, KANDLA SPECIAL ECONOMIC ZONE GHANDHIDAM-370230, KUTCH GUJARAT, INDIA		CUST ID 001191423SHPR DATE OF RECEIPT OF CARGO 29-MAR-2008
<b>ENT MERCHANDISING CO. LTD</b> 6 BRIGHTON ROAD CLIFTON NJ 07015 U.S.A.		THIS IS NOT A DOCUMENT OF TITLE. UPS SUPPLY CHAIN SOLUTIONS, INC. Received by UPS SUPPLY CHAIN SOLUTIONS, INC. in advance of payment of good order and condition from Shipper, the package(s) listed below are not to be returned to the shipper without the goods hereunder described. This receipt is not valid unless verified and signed by an authorized signatory of UPS SUPPLY CHAIN SOLUTIONS, unless a high value is declared on this receipt and the extra charge paid. Liability is limited to \$2.50 per pound of goods lost or damaged, if C.O.D.A. governs with the force of law, by limitation, damages in paragraph 3 on the reverse hereof, exceeds a higher value is declared.
<b>UPS SUPPLY CHAIN SOLUTIONS 2031</b> SOUTH CENTENNIAL AVENUE AIGEN SC 29803 ATTN: LISA SOLENBERGER TEL: 803-502-0901		Declared Value for EXPORT CARRIER NO.
PLACE OF RECEIPT BY THE CARRIER MUMBAI	FROM OF ORIGIN MUMBAI	<b>FIRST ORIGINAL</b>
FROM OF ORIGIN NEW YORK	PLACE OF ORIGIN BY THE CARRIER NEW YORK	
NUMBER OF ORIGINALS 3/THREE		

MARKS & NO. CONTAINER NO.	NO. OF PKGS.	DESCRIPTION OF MERCHANDISE AND GOODS	WEIGHT	MEASUREMENT
CTN NO: CARI8012283 SEAL CODE: 0241507 MARKS & NO. NET WT(KGS) GROSS WT(KGS) VOLUME MADE IN INDIA C&H(C&H) CYC1	1	40' HIGH CUBE CONTAINER 1025 CARTONS SAID TO CONTAIN PROCESSED COTTON MADE UPS 100% COTTON SHEET SETS 44TC INTERIOR SIZE QUEEN KING SERIAL NO. 724200, JTL CITY: 3180770 LG NO. 00 MIN 724200, JTL CITY: 3180770 "SHIPPER LOAD SHOW 7 COUNT" "FREIGHT COLLECT"	8431.000 KG 20791.790 LB	32.615 M 1151.838 F

The DESCRIPTION OF PACKAGES AND GOODS or place subject to the customs' purposes only.

In accordance with instruction from Buyer, we have received the following documents from Shipper on:			This shipment will be handled subject to the terms set forth here and on the reverse of this document which are incorporated here by reference. These terms limit or exclude UPS Supply Chain Solutions' liability and include certain indemnities to UPS Supply Chain Solutions' benefit.
<b>Document List</b> COMMERCIAL INVOICE PACKINGLIST	<b>Original</b> 1 1	<b>Copy</b> 1 1	As Agent for UPS SUPPLY CHAIN SOLUTIONS, INC.  For UPS SCS (INDIA) PVT. LTD. As Agent  Issued by _____ Month _____ Mar. Day _____ 29 Year _____ 2008

740435

UPS Supply Chain Solutions

UPS SUPPLY CHAIN SOLUTIONS, INC.  
FORWARDER'S CARGO RECEIPT

OTI License No. 276F

STRANDS TEXTILE MILLS PVT LTD PLOT 270 271, SECTOR 4, KANDLA SPECIAL ECONOMIC ZONE, GHANDHIDAM-370220, KUTCH GUJARAT, INDIA	CUST NO: 1181429 SH-PR	7763432185 DATE OF RECEIPT OF CARGO 23-MAR-2008
LMT MERCHANDISING CO. LTD 6, BRIGHTON ROAD CLIFFTON NJ 07045 U.S.A.	THIS IS NOT A DOCUMENT OF TITLE. UPS SUPPLY CHAIN SOLUTIONS, INC. Received by UPS SUPPLY CHAIN SOLUTIONS, INC. in external apparent good order and condition from Shipper. The package(s) listed above are only to contain the goods hereunder described. This receipt is not valid unless verified and signed by an authorized signatory of UPS Supply Chain Solutions. Subject to sign copies of manifests or bills of lading and the above charges paid, liability is limited to \$1.50 per pound of goods lost or damaged. If correct, agrees with the terms of the bill of lading, described in paragraph 3 in the reverse hereof, carrier's interest is higher value is declared.	
UPS SUPPLY CHAIN SOLUTIONS 2031 SOUTH CENTENNIAL AVENUE Aiken SC 29803 ATTN: USA SOLEBERGER, TEL: 803-802-0901	Registered Value in \$1000000.00	

RECEIVED BY CMA CGM EFFEL IN433W NEW YORK	PORT OF ORIGIN MUMBAI NEW YORK	DATE OF RECEIPT 23-MAR-2008
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FIRST ORIGINAL

UNCLAS. & NON-CONTAINER NO.	NO. OF UNITS	DESCRIPTION OF PACKAGES AND GOODS	WEIGHT	SEAL/REMARK
CTRNO: CARL0872283 SEAL CODE1: 024507 MARKS & NO: NET WGT (KGS) GROSS WGT (KGS) VOLUME MADE IN INDIA 1X20HC (PART) CYCY	1	40' HIGH CUBE CONTAINER 843 CARTONS SAID TO CONTAIN 1X20HC (PART) PROCESSED COTTON MADE UPS 100% COTTON SHEET SETS 440PC INTERCOMB SIZE 100CM KING SS NO.00742 DT:15.03.08 GRT NO.00742 DT:15.03.08, NET WGT: 10000 KGS G.S. NO. 1181429 SH-PR BUYER'S ORDER NO.001181429 10000776C LG NO.001181429, TTL QTY:2524 SETS "SHIPPER LOAD SHOW & COUNT" "FREIGHT COLLECT"	8437.800 KG 18579.870 LB	29.193 M 1030.805 F

The DESCRIPTION OF PACKAGES AND GOODS is placed here for customs' purposes only.

In accordance with instruction from Buyer, we have  
received the following documents from Shipper on:

Document List	Original	Copy
COMMERCIAL INVOICE	1	1
PACKING LIST	1	1

This shipment will be handled subject to the terms set forth here and on the  
reverse of this document which are incorporated here by reference. These  
terms limit or exclude UPS Supply Chain Solutions' liability and include certain  
indemnities to UPS Supply Chain Solutions' benefit.

As Agent for UPS SUPPLY CHAIN SOLUTIONS, INC.

For UPS SCS (INDIA) PVT. LTD.

As Agent

Issued by \_\_\_\_\_

Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_ 740438

NO. 738 P. 37

APR. 18. 2008 3:50PM LINES N. 37



UPS Supply Chain Solutions

UPS SUPPLY CHAIN SOLUTIONS, INC.  
FORWARDER'S CARGO RECEIPT

OTI License No. 276F

<b>SHIPPER'S NAME AND ADDRESS</b> STRANDS TEXTILE MILLS PVT LTD PLOT#270 271, SECTOR 4, KANDLA SPECIAL ECONOMIC ZONE, GHANDHIDAM-370230, KLITCH GUJARAT, INDIA		<b>SHIPMENT NO.</b> 7765480019		
<b>SHIPPER'S PHONE NUMBER AND FAX</b> LINEN N THINGS CANADA INC 11 WASHMILL LAKE COURT HALIFAX, NS B3S 0A2 PH:403-220-1278		<b>SHIPMENT DATE</b> 23-MAR-2008		
<b>SHIPPER'S COMPANY NAME AND ADDRESS</b> UPS SUPPLY CHAIN SOLUTIONS, 8855 AIRPORT ROAD, MISSISSAUGA, ONTARIO L4V 1V8 CANADA TEL 905-812-8397		<b>SHIPMENT TYPE</b> CUST 1001191445 SHPR		
<b>THIS IS NOT A DOCUMENT OF TITLE.</b> UPS SUPPLY CHAIN SOLUTIONS, INC. Received by UPS SUPPLY CHAIN SOLUTIONS, INC. in exchange against goods under the condition that the package(s) listed below are used to transport the goods hereunder described. This receipt is not valid unless verified and signed by an authorized signatory of UPS SUPPLY CHAIN SOLUTIONS. Unless a high value is declared on this receipt and the extra charge paid, liability is limited to \$0.20 per pound of goods lost or damaged. If C.O.G.S.A. governs with the terms of use, the liability, described in paragraph 5 on the reverse hereof, controls unless a higher value is declared. Declared Value is:				
<b>PLACE OF RECEIPT BY FREIGHTER</b> PIPAVAV	<b>PLACE OF RECEIPT BY FREIGHTER</b> PIPAVAV (VICTOR) PORT	<b>FIRST ORIGINAL</b>		
<b>PLACE OF RECEIPT BY FREIGHTER</b> NEWARK	<b>PLACE OF RECEIPT BY FREIGHTER</b> TORONTO, CA			
<b>PARTICULARS FURNISHED BY SHIPPER</b>				
<b>SHIPPER'S NAME AND ADDRESS</b> CTRNO: CLHUS110815 SEAL CODE:1 MLIN1082851 MARKS & NO. NET WT. (KGS) GROSS WT. (KGS) VOLUME MADE IN INDIA 1X20 STD CYCY	<b>NO. OF PKGS.</b> 1	<b>DESCRIPTION OF PACKAGES AND GOODS</b> 20' STANDARD CONTAINER 760 CARTONS SAID TO CONTAIN 1X20 STD PROCESSED COTTON MADE UPS 100PCT COTTON SHEET SETS 440TC INTERIOR SIZE QUEEN KING, INVO# 1001191445 SR NO. 0078-07 DT-15 02-08 NET WT-6575.20KGS GROSS WT-6575.20KGS DT-15 02-08 C. 6 5 2 7 1 6 7-08 004855 BUYER'S ORDER NO. 001191445/007789 LIC NO. 80 MHT 72680; FLIGHT# 2284SETS "SHIPPER LOAD SHOW & COUNT" "FREIGHT COLLECT"	<b>QUANTITY</b> 7088.833 KG 15828.120 LB	<b>WEIGHT</b> 24.532 L 888.225 I

The DESCRIPTION OF PACKAGES AND GOODS, or place subject to customs purposes are:

In accordance with instruction from Buyer, we have  
received the following documents from Shipper on:

Document List	Original	Copy
COMMERCIAL INVOICE	1	1
PACKINGLIST	1	1

This shipment will be handled subject to the terms set forth here and on the  
reverse of this document which are incorporated here by reference. These  
terms limit or exclude UPS Supply Chain Solutions' liability and include certain  
indemnities to UPS Supply Chain Solutions' benefit.

As Agent for UPS SUPPLY CHAIN SOLUTIONS, INC.

For UPS SCS (INDIA) PVT. LTD.

As Agent

Issued by: BOM

Month: Mar Day: 29 Year: 2008 740-241

Exhibit C

NO. 738 P. 39

APR. 18, 2008, 3:51PM LINENS 'N THINGS



LAZARUS & LAZARUS, P.C.  
COUNSELLORS AT LAW

340 MADISON AVENUE  
NEW YORK, NY 10017

AREA CODE 212  
880-7400

TELECOPIER  
212-854-0314

TELEX  
238790 NYK

April 10, 2008

***Via Federal Express Mail To:***

Linens 'N Things  
6 Brighton Road  
Clifton, New Jersey, 07015

Linens 'N Things  
649 Omega Parkway  
Shepherdsville DC#990  
Shepherdsville, KY, 40165

Re: *Sunham Home Fashions, LLC ("Sunham Home Fashions")*  
*Invoices Subject to Reclamation Demand (See Exhibit "A")*

Dear Sir or Madame:

My firm is counsel to Sunham Home Fashions.

Please take notice that, pursuant to Section 2-702 of the Uniform Commercial Code, and by reason of your insolvency, demand is hereby made for the return of all goods delivered to you under and pursuant to invoices and related documentation attached as Exhibit "B", totaling \$1,506,517.24, or, should you be unable to deliver back the goods, the value of the same.

LAZARUS & LAZARUS, P.C.,  
Attorneys for Sunham Home Fashions

By:   
Gilbert A. Lazarus

GAL:qm-Encl.

C:\My Files\SUNHAM HOME FASHIONS LLC\LINENS n THINGS\Reclamation Demand 4 10 08.wpd

NO. 738 P. 40

APR. 18. 2008 3:51PM LINENS 'N THINGS

LAZARUS & LAZARUS, P.C.  
COUNSELLORS AT LAW

240 MADISON AVENUE  
NEW YORK, N.Y. 10016

AREA CODE 212  
689-7400

TELECOMMER  
212-684-0314

TELEX  
258700 NYK

April 10, 2008

*Via Federal Express Mail To:*

Linens 'N Things  
6 Brighton Road  
Clifton, New Jersey, 07015

Linens 'N Things  
649 Omega Parkway  
Shepherdsville DC#990  
Shepherdsville, KY, 40165


*Re: Sunham Home Fashions, LLC ("Sunham Home Fashions")  
Invoices Subject to Reclamation Demand (See Exhibit "A")*

Dear Sir or Madame:

My firm is counsel to Sunham Home Fashions.

Please take notice that, pursuant to Section 2-702 of the Uniform Commercial Code, and by reason of your insolvency, demand is hereby made for the return of all goods delivered to you under and pursuant to invoices and related documentation attached as Exhibit "B", totaling \$1,506,517.24, or, should you be unable to deliver back the goods, the value of the same.

LAZARUS & LAZARUS, P.C.,  
Attorneys for Sunham Home Fashions

  
By: \_\_\_\_\_  
Gilbert A. Lazarus

GAL:qm-Encl

C:\My Files\SUNHAM HOME FASHIONS LLC\LINENS n THINGS\Reclamation Demand 4 10 08.wpd

NO. 738 P. 41

APR. 18. 2008 3:51PM LINENS 'N THINGS